



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART II

TAXES

22 Assessment of income tax under schedules (A) and (B), and of the inhabited house duties for the year 1881-82, 32 & 33 Vict. c.67

With respect to the assessment of the duties of income tax hereby granted under Schedules (A) and (B) in respect of property elsewhere than in the Metropolis as defined by the Valuation (Metropolis) Act, 1869, and of the duties on inhabited houses elsewhere than in the said Metropolis, for' the year commencing, as respects England, on the sixth day of April, and as respects Scotland, on the twenty-fourth day of May, one thousand eight hundred and eighty-one, the following provisions shall have effect:

- (1) The inspectors or surveyors of taxes shall be the assessors for the said duties, and in lieu of the poundage by law granted to, be divided between the assessors and collectors in regard to such duties there shall be paid a poundage of three half-pence to the collectors thereof.
- (2) The sum charged as the annual value of any, property in the assessment of income tax thereon for the year which commenced on the sixth day of April, one thousand eight hundred and eighty, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May, one thousand eight hundred and eighty, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted or of the duties on inhabited houses, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (3) The Commissioners executing the said Act shall, for each place within their district, cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.